

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

In re:	§	
	§	
JANE KAO	§	BANKRUPTCY NO. 15-31193
	§	Chapter 13
Debtor(s).	§	

**UNITED STATES OF AMERICA'S RESPONSE TO AMENDED  
DEBTOR'S OBJECTION TO THE CLAIM  
OF THE INTERNAL REVENUE SERVICE (Claim No. 1.)**

The United States of America, on behalf of the Internal Revenue Service (IRS), its agency and instrumentality, by and through Kenneth Magidson, United States Attorney for the Southern District of Texas, Response to Amended Debtor's Objection to the claim of the Internal Revenue Service. In support thereof, the United States alleges:

1. The IRS agrees.
2. The IRS agrees.
3. The IRS agrees.
4. The IRS agrees.
5. The IRS agrees in part. The debtor is objecting to the priority classification of the

claim; however the debtor was involved in two prior bankruptcy cases as follows:

- (1) Case No. 10-34549, Chapter 11 filed May 30, 2010 and dismissed November 15, 2011.

See attached Proof of Claim dated July 9, 2010 in which tax periods 2005, 2006, and 2007 are classified as priority debt. Exhibit A.

- (2) Case No. 12-31484, Chapter 7 asset filed February 29, 2012 and discharged September 25, 2015. See attached Proof of Claim filed July 9, 2013 in which tax periods 2005, 2006, & 2007 are classified as priority debt due to tolling. Exhibit B.

The debtor was in the above bankruptcy cases for a total of 833 days, i.e., 2 years, 3 months and 13 days. The IRS use that time in both cases to toll the debt for tax periods ending December 31, 2005, December 31, 2006, and December 31, 2007.

6. The IRS neither agrees or disagrees. The priority debt for tax periods ending December 31, 2005, December 31, 2006 and December 31, 2007 is due to tolling because of the 833 days the debtors was involved in the two above bankruptcy cases.

7. The IRS neither agrees or disagrees.

8. The IRS agrees that the tax period ending December 31, 2006 is a substitute tax return prepared by the IRS.

WHEREFORE, PREMISES CONSIDERED, the United States of America respectfully prays that Debtor's objection to IRS claim be denied and for such other and further relief to which it may be entitled.

Respectfully submitted,

KENNETH MAGIDSON  
United States Attorney  
Southern District of Texas

/s/ NANCY A. LEONARD  
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**CERTIFICATE OF SERVICE**

I certify that a true and correct copy of the foregoing has been served via the Court's Electronic Filing System on all parties requesting notice in this proceeding and that copies were mailed to the counsel and parties listed below, via first class U.S. Mail, postage prepaid on July 31, 2015.

SEE SERVICE LIST

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Respectfully submitted,

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